

# **SURVEY OF LOCAL GOVERNMENT FINANCES UTAH COUNTIES**

**FISCAL YEAR ENDED  
DECEMBER 31, 2004**

County

Washington County  
197 East Tabernacle  
St. George, UT 84770

**INSTRUCTIONS - Please read separate instruction sheet BEFORE completing this report.**

## **Part I REVENUE**

### **A. TAXES**

	Amount Omit cents
Property taxes	
General fund	7,249,996
Library	1,784,422
Flood control	-
Municipal service areas	-
Bond repayment	8,497,484
Assessing and collecting	2,421,261
Tort liability	-
Other	224,700
	T01
<b>TOTAL PROPERTY TAXES</b>	20,177,863
General sales and use taxes	
Mass transit tax	-
County option sales tax	4,685,361
Local sales tax	-
Zoo, arts and parks (ZAP) tax	-
Rural hospital tax	-
	T09
<b>TOTAL GENERAL SALES AND USE TAXES</b>	4,685,361
Special base sales taxes	
Transient room tax	-
Tourism - Transient room tax	1,522,465
Tourism - Restaurant tax	1,273,812
Tourism - Short-term leasing	219,917
	T19
<b>TOTAL SPECIAL BASE SALES TAXES</b>	3,016,195
Licenses and permits	T99 242,429
Fee in lieu	T01 1,084,263

### **B. FEDERAL AID**

	Amount Omit cents
Federal payments in lieu of taxes	B30 1,556,724
All other Federal grants	B89 1,041,933

### **C. STATE AID**

1. Road fund allotments		C46 1,230,524
2. Public welfare (including Medicaid)	C79 3,054,412	
3. Other State grants	C89 1,314,319	

### **4. TOTAL (Sum of lines C2 and C3 ONLY)**

4,368,731

### **D. FROM OTHER LOCAL GOVERNMENTS**

	D89
All purposes	1,626,160

### **E. CHARGES AND MISCELLANEOUS REVENUE**

	A36
Hospital charges	-
Other fees and charges	A89 1,952,309
Special assessments	U01 -
Sale of real property	U11 171,659
Interest earnings	U20 311,284
Rents and royalties	U40 116,193
Fines and forfeitures	U99 1,516,374
Miscellaneous other revenue	U99 559,311

**TOTAL REVENUE (Sum of Items A-E above)**

\$ 43,657,314

**CONTINUE ON PAGE 2 WITH PART II, ITEM F**

**Part II EXPENDITURES**

Please note that payments made to other governments (state or local) should NOT be included in section F, but should be reported only at section G. INTERGOVERNMENTAL EXPENDITURES.  
Enter all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the first page of the instruction sheet.

**F. DIRECT**

	Salaries and wages (1)	Current expenses (2)	Construction (3)	Purchase of equipment, land, and buildings (4)
Legislative and central administration	E29 1,132,765	E29 152,462	F29 -	G29 73,509
Judicial and legal	E25 3,095,020	E25 374,397	F25 -	G25 15,982
Financial administration*	E23 2,508,151	E23 644,873	F23 -	G23 177,342
Planning and zoning	E29 379,336	E29 39,499	F29 -	G29 54,442
Police protection (sheriff)	E62 4,704,429	E62 1,990,171	F62 -	G62 1,049,043
Fire protection	E24 -	E24 20,759	F24 -	G24 -
Corrections	E05 3,136,286	E05 154,226	F05 -	G05 421,342
Health	E32 88,737	E32 63,254	F32 -	G32 14,066
Welfare (including nursing homes)	E79 -	E79 1,200	F79 -	G79 -
County hospital	E36 -	E36 -	F36 -	G36 -
Streets and roads	E44 655,891	E44 432,283	F44 184,462	G44 119,979
General public buildings	E31 429	E31 275,238	F31 12,627	G31 2,869
Parks and recreation	E61 292,146	E61 380,883	F61 -	G61 307,577
Libraries	E52 1,789,510	E52 431,734	F52 -	G52 -
Natural resources	E59 252,078	E59 500,204	F59 101,600	G59 27,740
Redevelopment	E50 -	E50 -	F50 -	G50 -
Economic development	E89 363,843	E89 2,052,368	F89 -	G89 6,343
Interest on debt	E89 -	E89 738,203	F89 -	G89 -
All other expenditures - Specify <i>z</i>	E89 342,871	E89 1,048,745	F89 -	G89 4,731,292
Salaries and wages for force account construction	F89 -	F89 -	F89 -	G89 -
<b>TOTAL DIRECT EXPENDITURES</b>	Z00 \$ 18,741,494	Z00 \$ 9,300,499	Z00 \$ 298,689	Z00 \$ 7,001,527

**G. INTER-  
GOVERNMENTAL  
EXPENDITURES**

	Fire (1)	Transit subsidies (2)	Health (3)	Welfare (4)	Libraries (5)	All other (5)
Paid to state	L24 \$ 51,717	L94	L32	L79	L52	L89
Paid to other local governments	M24	M94	M32	M79	M52	M89
			688,569			

\*Financial administration - Include office of the finance director; auditor; comptroller; treasurer; tax assessment and collection; central accounting and purchasing services; budgeting, etc. (including related data processing and microfilming).

**Part III DEBT****H. LONG TERM GENERAL**

	Amount (Omit cents)				
	Debt outstanding beginning this fiscal year (1)	Issued during this fiscal year (2)	Retired during this fiscal year (3)	Revenue bonds outstanding end of year (4)	General obligation bonds outstanding end of year (5)
All bonded debt	19X 17,370,000	29X 14,655,000	39X 7,493,077	44X -	41X 24,531,923
Public debt for privately owned housing, industrial or business purposes	19T -	24T -	34T -	44T -	

**I. OTHER LONG TERM GENERAL OBLIGATIONS**

Other debt (mortgages, notes, Federal/State loans, certificates of participation, etc.)  
Specify Z

	Amount (Omit cents)				
	Outstanding balance 1/1/04 (1)	Issued FY04 (2)	Retired FY04 (3)	Balance 12/31/04 (4)	Year final payment due (5)
Lease Revenue	2,085,000	-	155,000	1,930,000	6/15/2018
Agency Capital	19,470,000	-	502,000	18,968,000	12/01/2022
Lease purchase Lease agreements	-	-	G89 -	-	
Accrued leave liability (sick leave and vacation)				259,586	

**J. SHORT-TERM OUTSTANDING, AS OF DECEMBER 31, 2004**

	Amount (Omit cents)
Beginning of year	61V \$ 964,682
End of year	64V \$ 1,075,369

**K. GOVERNMENTAL FUNDS BALANCE, AS OF DECEMBER 31, 2004**

	Amount (Omit cents)
Restricted fund balance	60 \$ 15,937,697
Available for appropriation	70 \$ 7,122,542
Total governmental funds balance	80 \$ 23,060,239


**L. CASH AND INVESTMENTS AS OF DECEMBER 31, 2004**

(Report all investments at book value.)

	DEBT SERVICE FUNDS Reserves held for redemption of long term debt	CAPITAL PROJECTS/ ENTERPRISE FUNDS Unexpended proceeds from bond sales	OTHER FUNDS All other funds except employee retirement funds
Cash and investments	W01 3,753,338	W31 7,826,818	W61 15,797,956

**M. DATA SUPPLIED BY**

Signature of official



Name of official (Please print)

Calvin R. Robison

Telephone

Area code	Number	Extension
435	634-5712	233

Title

Washington County Clerk/Auditor

Date

October 24, 2005

Include this form with audit report/  
financial statement submitted to:

STATE AUDITOR  
UTAH STATE CAPITOL COMPLEX  
EAST OFFICE BUILDING, SUITE E310  
PO BOX 142310  
SALT LAKE CITY, UT 84114-2310

If you have any questions about the  
form, call or write:

KENT GODFREY  
OFFICE OF THE STATE AUDITOR  
UTAH STATE CAPITOL Complex  
EAST OFFICE BUILDING, SUITE, E310  
PO BOX 142310  
SALT LAKE CITY, UT 84114-2310  
(801) 538-1384 or 1-800-622-1243  
kgodfrey@utah.gov